State of Kansas
Special District

2024

# CERTIFICATE

To the Clerk of Clay County , State of Kansas
We, the undersigned, officers of
**Rose Meron & Pleas. Valley Cem** #3

certify that: (1) the hearing mentioned in the attached publication was held;
(2) after the Budget Hearing this budget was duly approved and adopted
maximum expenditures for the various funds for the year 2024; and (3) the
Amount(s) of 2023 Ad Valorem Tax are within statutory limitations for the 2024 Budget.

| Table of Contents: | | Page No. | 2024 Adopted Budget: Budget Authority for Expenditures | Amount of 2023 Ad Valorem Tax | Final Tax Rate (County Clerk's Use Only) |
|---|---|---|---|---|---|
| Allocation MVT, RVT,16/20M Vehicle Ta | | 2 | | | |
| Schedule of Transfers | | 3 | | | |
| Statement of Indebt. & Lease/Purchase | | 4 | | | |
| **Fund** | **K.S.A.** | | | | |
| General | 0 | 5 | 6,000 | 5,332 | .917 |
| Debt Service | 10-113 | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| **Totals** | | xxxxxxxxx | 6,000 | 5,332 | .917 |
| Budget Hearing Notice | | | | | |
| Combined Rate - Budget Hearing Notice | | | | | |
| RNR Hearing Notice | | | | | |
| Neighborhood Revitalization Rebate | | | | | |

County Clerk's Use Only

5,817,333
Nov. 1, 2023 Total Assessed Valuation

Revenue Neutral Rate 0.963

Assisted by:

Address:

Email:

COUNTY CLERKS SEAL
CLAY COUNTY, KANSAS

X Diane McKle
X Leland Davidson
X Wava Crane
X

Attest: 7-15, 2023

Kayla Wang
County Clerk

Governing Body

**CPA Summary**

State of Kansas
2024 Special District

## NOTICE OF BUDGET HEARING

The governing body of
**Rose Meron & Pleas. Valley Cem**
Clay County
will meet on at at for the purpose of hearing and
answering objections of taxpayers relating to the proposed use of all funds and the amount of tax to levied.
Detailed budget information is available at and will be available at this hearing.

**BUDGET SUMMARY**

Proposed Budget 2024 Expenditures and Amount of 2023 Ad Valorem Tax establish the maximum limits of the 2024 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

| | Prior Year Actual 2022 | | Current Year Estimate for 202 | | Proposed Budget Year for 2024 | | |
|---|---|---|---|---|---|---|---|
| FUND | Expenditures | Actual Tax Rate* | Expenditures | Actual Tax Rate* | Budget Authority for Expenditures | Amount of 2023 Ad Valorem Tax | Proposed Estimated Tax Rate* |
| General | 5,685 | 0.877 | 5,750 | 0.978 | 6,000 | 5,332 | 0.917 |
| Debt Service | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| Totals | 5,685 | 0.877 | 5,750 | 0.978 | 6,000 | 5,332 | 0.917 |
| | | | | | | *Revenue Neutral Rate*** | *0.963* |
| Less: Transfers | 0 | | 0 | | 0 | | |
| Net Expenditures | 5,685 | | 5,750 | | 6,000 | | |
| Total Tax Levied | 4,898 | | 5,597 | | xxxxxxxxxxxxxxxx | | |
| Assessed Valuation | 5,589,416 | | 5,723,775 | | 5,816,971 | | |

Outstanding Indebtedness,

| Jan 1, | 2021 | 2022 | 2023 |
|---|---|---|---|
| G.O. Bonds | 0 | 0 | 0 |
| Revenue Bonds | 0 | 0 | 0 |
| Other | 0 | 0 | 0 |
| Lease Pur. Princ. | 0 | 0 | 0 |
| Total | 0 | 0 | 0 |

*Tax rates are expressed in mills.

***Revenue Neutral Rate as defined by KSA 79-2988*

X

## Notice of Revenue Neutral Rate Intent

**THE GOVERNING BODY OF** Rose Meron & Pleasant Valley Cemetery #3 **HEREBY NOTIFIES THE ____CLAY_____ COUNTY CLERK OF INTENT TO EXCEED THE REVENUE NEUTRAL RATE;**

_____ Yes, we intend to exceed the Revenue Neutral Rate and our proposed mill levy rate is _____. The date of our hearing is _____ at _____ AM/PM and will be held at _____ address in _____, Kansas.

__✓__ No, we do not plan to exceed the Revenue Neutral Rate and will submit our budget to the County Clerk on or before August 25, 2023__.

WITNESS my hand and official seal on 7-15, 2023.

(Seal)

X Diane McKee

Clerk or Officer of Governing Body

**NOTE**: Notice required to be sent to County Clerk on or before 5 p.m. on July 20, otherwise Revenue Neutral Rate cannot be exceeded. Signed notice may be scanned and sent electronically.

(Published in The Clay Center Dispatch on Tuesday, August 01, 2023.)

State of Kansas
County
2024

Clay County

**NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING**

The governing body of
**Clay County**
will meet on August 21, 2023 at 10:00 AM at Clay County Courthouse for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax and Revenue Neutral Rate.
Detailed budget information is available at Clay County Clerk's Office and will be available at this hearing.

**BUDGET SUMMARY**

Proposed Budget 2024 Expenditures and Amount of 2023 Ad Valorem Tax establish the maximum limits of the 2024 budget.
Estimated Tax Rate is subject to change depending on the final assessed valuation.

| | Prior Year Actual for 2022 | | Current Year Estimate for 2023 | | Proposed Budget Year for 2024 | | |
|---|---|---|---|---|---|---|---|
| FUND | Expenditures | Actual Tax Rate* | Expenditures | Actual Tax Rate* | Budget Authority for Expenditures | Amount of 2023 Ad Valorem Tax | Proposed Estimated Tax Rate* |
| General | 3,257,431 | 15.094 | 4,002,163 | 13.536 | 4,098,357 | 2,131,280 | 13.558 |
| Road & Bridge | 4,344,168 | 15.119 | 3,094,000 | 16.384 | 3,155,000 | 2,603,957 | 16.565 |
| Health | 777,267 | 0.922 | 931,094 | 0.961 | 924,843 | 149,922 | 0.954 |
| Noxious Weed | 292,838 | 0.500 | 312,800 | 0.500 | 317,250 | 110,038 | 0.700 |
| Courthouse Maintenance | 31,405 | 1.500 | 78,419 | 1.499 | 906,912 | 235,795 | 1.500 |
| Ambulance | 1,092,735 | 4.544 | 1,116,800 | 3.623 | 1,209,000 | 431,107 | 2.742 |
| Employee Benefits | 2,372,843 | 15.633 | 3,266,100 | 15.671 | 3,499,601 | 2,638,845 | 16.914 |
| Economic Development | 89,071 | 1.000 | 145,000 | 1.000 | 449,833 | 157,197 | 1.000 |
| Special Bridge | 231,608 | 1.500 | 172,080 | 1.499 | 330,000 | 235,793 | 1.500 |
| | | | | | | | |
| | | | | | | | |
| Special Parks & Recreatio | 3,000 | | 1,500 | | 7,423 | | |
| Special Alcohol | 17,870 | | 7,550 | | 39,120 | | |
| Bridge Improvement Sale | 415,822 | | 502,750 | | 3,847,940 | | |
| Noxious Weed Capital Ou | | | | | 376,637 | | |
| Solid Waste | 540,237 | | 592,260 | | 610,000 | | |
| Solid Waste Capital Outla | 84,291 | | | | 131,312 | | |
| County Sanitarian | 5,140 | | 5,000 | | 17,420 | | |
| 911 Wireland Fund | 59,554 | | 44,054 | | 266,219 | | |
| VIN Verifications | | | 1,946 | | 60,341 | | |
| Convention & Tourism | 30,664 | | 15,000 | | 41,493 | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| Non-Budgeted Funds-A | 309,468 | | | | | | |
| Non-Budgeted Funds-B | 146,035 | | | | | | |
| Non-Budgeted Funds-C | 3,522 | | | | | | |
| Non-Budgeted Funds-D | 301,879 | | | | | | |
| Totals | 14,366,858 | 55.812 | 14,288,516 | 54.673 | 20,288,701 | 8,713,934 | 55.433 |
| | | | | | | *Revenue Neutral Rate* ** | *54.297* |
| Less: Transfers | 777,909 | | 290,000 | | 210,000 | | |
| Net Expenditure | 13,588,949 | | 13,998,516 | | 20,078,701 | | |
| Total Tax Levied | 8,053,274 | | 8,534,230 | | xxxxxxxxxxxxxxxxx | | |
| Assessed Valuation | 144,307,207 | | 156,102,714 | | 157,196,541 | | |

| Outstanding Indebtedness, January 1, | 2021 | 2022 | 2023 |
|---|---|---|---|
| G.O. Bonds | 16,860,000 | 14,730,000 | 0 |
| Revenue Bonds | 0 | 0 | 0 |
| Other | 0 | 0 | 0 |
| Lease Pur. Princ. | 243,968 | 694,773 | 0 |
| Total | 17,103,968 | 15,424,773 | 0 |

*Tax rates are expressed in mills
***Revenue Neutral Rate as defined by KSA 79-2988*

Kayla Wang
County Clerk

8:1

Expected print dimensions of advertisement:

Width: 4.5 in., Height: 3.06 in.

Newspaper page size: Width: 11.50 in., Height: 21.00 in.

Publisher may wrap or break notice between pages.

(Published in The Clay Center Dispatch on Tuesday, August 01, 2023.)

State of Kansas
County

Clay County

2024

NOTICE OF BUDGET HEARING

| Special District Funds | Prior Year Actual for 2022 | | Current Year Estimate for 2023 | | Proposed Budget Year for 2024 | | | | |
|---|---|---|---|---|---|---|---|---|---|
| | Expenditures | Actual Tax Rate* | Expenditures | Actual Tax Rate* | Budget Authority for Expenditures | Amount of 2023 Ad Valorem Tax | Proposed Rebasal Tax Rate* | Revenue Neutral Rate** | July 1, 2023 Rebasal Valuation |
| Fancy Creek Cem #1 | 1,925 | 0.988 | 2,000 | 0.857 | 2,500 | 1,256 | 0.850 | 0.887 | 1,955,486 |
| Shannon Cemetery #2 | 2,785 | 0.398 | 4,500 | 0.455 | 4,500 | 2,715 | 0.715 | 0.395 | 12,753,910 |
| Rose Hesse & Hess Valley | 5,685 | 0.877 | 5,700 | 0.978 | 6,000 | 5,335 | 0.917 | 0.967 | 5,819,971 |
| Shiloh Cemetery #4 | 585 | 1.438 | 2,000 | 1.589 | 2,500 | 876 | 1.647 | 1.611 | 548,435 |
| Aikelman Cemetery #5 | 5,800 | 0.905 | 6,500 | 1.362 | 6,500 | 3,199 | 0.724 | 1.345 | 4,417,634 |
| Swensonal C&G #6 | 600 | 0.429 | 1,000 | 0.197 | 1,000 | 592 | 0.746 | 1.332 | 752,985 |
| Wesleyan Cemetery #7 | 1,150 | 1.314 | 2,500 | 0.740 | 2,600 | 1,031 | 0.705 | 0.762 | 1,491,340 |
| Brookline Cemetery #8 | 1,040 | 0.315 | 3,000 | 0.197 | 3,000 | 445 | 0.051 | 0.213 | 8,778,784 |
| Guinville Cemetery #9 | 1,333 | 0.874 | 3,000 | 0.818 | 2,650 | 860 | 0.765 | 0.764 | 1,100,874 |
| Rhoinoir Cemetery #10 | 1,465 | 0.348 | 4,550 | 0.246 | 4,550 | 1,092 | 0.156 | 0.249 | 6,681,162 |
| Brethren-In-Christ Cem#13 | 1,800 | 0.788 | 2,000 | 0.564 | 2,000 | 1,729 | 0.749 | 0.680 | 2,313,037 |
| Parallel C&W Cemetery #12 | 2,010 | 1.342 | 3,000 | 1.607 | 3,000 | 2,453 | 1.418 | 1.811 | 1,870,026 |
| Graham Central Cem #13 | 2,559 | 1.003 | 2,500 | 0.891 | 3,000 | 2,650 | 1.112 | 0.993 | 2,393,150 |
| Pleasant Ridge Cem #14 | 1,133 | 0.980 | 1,500 | 0.571 | 1,700 | 1,156 | 0.653 | 0.377 | 2,680,499 |
| Norwegian Lutheran Cem | 1,440 | 0.459 | 2,500 | 1.282 | 3,000 | 945 | 0.491 | 1.333 | 1,804,702 |
| Swedeburg Lutheran Cem#11 | 1,930 | 1.342 | 3,000 | 1.132 | 3,000 | 1,691 | 0.964 | 1.112 | 1,690,514 |
| Hope Cemetery #17 | 2,005 | 0.787 | 3,000 | 0.795 | 3,000 | 1,342 | 0.491 | 0.809 | 2,714,699 |
| Hope Cemetery #18 | 955 | 0.503 | 2,500 | 0.447 | 2,600 | 407 | 0.368 | 0.408 | 1,527,754 |
| Lincoln Cemetery #19 | 1,910 | 0.964 | 2,500 | 0.901 | 2,650 | 1,678 | 0.868 | 0.894 | 1,923,197 |
| Hebron Cemetery #20 | 875 | 0.709 | 2,000 | 0.574 | 2,000 | 808 | 0.503 | 0.772 | 1,454,053 |
| Swedish Pleasant Hill Cem#2 | 2,005 | 1.245 | 6,400 | 4.347 | 6,400 | 1,332 | 0.854 | 4.323 | 1,611,906 |
| Riverside Cemetery #23 | 3,355 | 0.947 | 3,700 | 0.444 | 3,500 | 1,077 | 0.433 | 0.402 | 2,487,801 |
| Wakefield Cemetery #22 | 19,270 | 1.480 | 47,000 | 1.319 | 47,000 | 15,215 | 0.977 | 1.271 | 17,600,328 |
| Rose Cemetery #24 | 2,282 | 0.811 | 4,000 | 0.469 | 5,900 | 150 | 0.969 | 0.458 | 2,403,083 |
| Appleton Cemetery #25 | 880 | 0.595 | 2,000 | 0.585 | 2,500 | 1,099 | 0.499 | 0.382 | 2,248,082 |
| Garfield Cemetery #26 | 1,100 | 1.213 | 2,500 | 1.216 | 2,200 | 1,118 | 1.112 | 1.232 | 1,005,330 |
| Mizpah Cemetery #27 | 2,500 | 1.048 | 3,500 | 1.088 | 3,500 | 3,049 | 1.092 | 1.362 | 2,092,728 |
| Republican City Cem #28 | 1,526 | 0.419 | 3,000 | 0.709 | 3,100 | 1,112 | 0.248 | 0.101 | 4,487,563 |
| Imanuel Cemetery #29 | 750 | 0.555 | 2,000 | 0.559 | 2,350 | 857 | 0.589 | 0.767 | 1,650,846 |
| Wilson Cemetery #30 | 800 | 0.231 | 1,500 | 0.191 | 1,650 | 426 | 0.115 | 0.197 | 4,159,491 |
| Unionville Baptist Cem #32 | 1,302 | 0.931 | 2,000 | 0.460 | 2,200 | 1,147 | 0.845 | 0.853 | 1,357,319 |
| | | | | | | | | | |

Follow procedure in KSA 79-2988 to exceed RNR

Follow procedure in KSA 79-2988 to exceed RNR

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*Tax rates are expressed in mills

**Revenue Neutral Rate as defined by KSA 79-2988

David M. Thurlow, Chairman

8:1